

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail  
Report for FY 2005"  
for Agency 12  
Department of Agriculture  
Detail Report**

**Reciprocal Category**

**01 - Securities Issued by Federal Agencies Under General & Special Authority**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$69,000,000	\$70,000,000	(\$1,000,000)	1.4%
<b>Totals:</b>	<b>\$69,000,000</b>	<b>\$70,000,000</b>	<b>(\$1,000,000)</b>	<b>1.4%</b>

**02 - Federal Interest Receivable/Federal Interest Payable**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$330,000,000	\$324,000,000	\$6,000,000	1.8%
<b>Totals:</b>	<b>\$330,000,000</b>	<b>\$324,000,000</b>	<b>\$6,000,000</b>	<b>1.8%</b>

**03 - Interest Revenue & Expense, Gains & Losses on Federal Investments**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$4,000,000	\$3,000,000	\$1,000,000	25.0%
<b>Totals:</b>	<b>\$4,000,000</b>	<b>\$3,000,000</b>	<b>\$1,000,000</b>	<b>25.0%</b>

**05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense &**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$4,586,000,000	\$5,078,000,000	(\$492,000,000)	9.7%
99 Treasury General Fund	\$4,000,000	\$0	\$4,000,000	NA
<b>Totals:</b>	<b>\$4,590,000,000</b>	<b>\$5,078,000,000</b>	<b>(\$488,000,000)</b>	<b>9.6%</b>

**06 - Gains and Losses on Federal Borrowings**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$0	\$13,000,000	(\$13,000,000)	100.0%
<b>Totals:</b>	<b>\$0</b>	<b>\$13,000,000</b>	<b>(\$13,000,000)</b>	<b>100.0%</b>

**17 - Federal Loans Receivable/Federal Loans Payable**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$83,191,000,000	\$83,191,000,000	\$0	0.0%
<b>Totals:</b>	<b>\$83,191,000,000</b>	<b>\$83,191,000,000</b>	<b>\$0</b>	<b>0.0%</b>

**18 - Financing Sources Transferred In/Out Without Reimbursement**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	(\$82,000,000)	\$0	(\$82,000,000)	NA
14 Department of Interior	\$0	\$19,981,000	(\$19,981,000)	100.0%
15 Department of Justice	\$0	\$500,000	(\$500,000)	100.0%
99 Treasury General Fund	\$1,001,000,000	\$0	\$1,001,000,000	NA

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 12, Continued

<b>Totals:</b>	<b><u>\$919,000,000</u></b>	<b><u>\$20,481,000</u></b>	<b><u>\$898,519,000</u></b>	<b><u>97.8%</u></b>
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## 19 - Appropriation Transfers In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$463,000,000	\$0	\$463,000,000	NA
13 Department of Commerce	\$78,000,000	\$77,539,000	\$461,000	0.6%
14 Department of Interior	\$0	\$136,904,000	(\$136,904,000)	100.0%
70 Department of Homeland	\$208,000,000	\$208,000,000	\$0	0.0%
72 Agency for International	\$1,159,000,000	\$1,165,437,000	(\$6,437,000)	0.6%
95 Independent 95	\$0	\$12,325,976	(\$12,325,976)	100.0%
99 Treasury General Fund	\$10,140,000,000	\$0	\$10,140,000,000	NA
<b>Totals:</b>	<b><u>\$12,048,000,000</u></b>	<b><u>\$1,600,205,976</u></b>	<b><u>\$10,447,794,024</u></b>	<b><u>86.7%</u></b>

## 21 - Employee Benefit Contributions Receivables and Payables

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
14 Department of Interior	\$0	\$230,000	(\$230,000)	100.0%
16 Department of Labor	\$158,000,000	\$175,273,000	(\$17,273,000)	9.9%
24 Office of Personnel	\$39,000,000	\$45,000,000	(\$6,000,000)	13.3%
28 Social Security Administration	\$0	\$1,000,000	(\$1,000,000)	100.0%
<b>Totals:</b>	<b><u>\$197,000,000</u></b>	<b><u>\$221,503,000</u></b>	<b><u>(\$24,503,000)</u></b>	<b><u>11.1%</u></b>

## 22 - Accounts Receivable, Accounts Payable, and Other Liabilities

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$119,000,000	\$0	\$119,000,000	NA
13 Department of Commerce	\$1,000,000	\$2,925,000	(\$1,925,000)	65.8%
14 Department of Interior	\$74,000,000	\$12,965,000	\$61,035,000	82.5%
15 Department of Justice	\$2,000,000	\$1,665,000	\$335,000	16.8%
16 Department of Labor	\$46,000,000	\$258,000	\$45,742,000	99.4%
18 U. S. Postal Service	\$3,000,000	\$0	\$3,000,000	NA
19 Department of State	\$0	\$7,497,028	(\$7,497,028)	100.0%
20 Department of the Treasury	\$13,000,000	\$12,000,000	\$1,000,000	7.7%
24 Office of Personnel	\$7,000,000	\$2,000,000	\$5,000,000	71.4%
28 Social Security Administration	\$0	\$4,000,000	(\$4,000,000)	100.0%
47 General Services Administration	\$67,000,000	\$68,000,000	(\$1,000,000)	1.5%
49 National Science Foundation	\$0	\$246,000	(\$246,000)	100.0%
50 Securities and Exchange	\$0	\$1,000	(\$1,000)	100.0%
68 Environmental Protection	\$2,000,000	\$979,000	\$1,021,000	51.1%
69 Department of Transportation	\$189,000,000	\$232,052,000	(\$43,052,000)	18.6%
70 Department of Homeland	\$98,000,000	\$25,000,000	\$73,000,000	74.5%
72 Agency for International	\$837,000,000	\$4,579,000	\$832,421,000	99.5%
75 Department of Health and	\$0	\$3,000,000	(\$3,000,000)	100.0%
78R Farm Credit System Insurance	\$0	\$19,000	(\$19,000)	100.0%
80 National Aeronautics and Space	\$1,000,000	(\$1,021,000)	\$2,021,000	-2.1%
89 Department of Energy	\$2,000,000	\$1,000,000	\$1,000,000	50.0%
95 Independent 95	\$135,000,000	\$698,265	\$134,301,735	99.5%
97 Office of the Secretary of	\$27,000,000	\$28,500,000	(\$1,500,000)	5.3%

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 12, Continued

99	Treasury General Fund	\$2,579,000,000	\$0	\$2,579,000,000	NA
	<b>Totals:</b>	<b><u>\$4,202,000,000</u></b>	<b><u>\$406,363,293</u></b>	<b><u>\$3,795,636,707</u></b>	<b><u>90.3%</u></b>

## 23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal

Trading Partner	Agency	Partner	Difference	
00 Partner Undefined	\$4,000,000	\$0	\$4,000,000	NA
13 Department of Commerce	\$0	\$2,079,000	(\$2,079,000)	100.0%
14 Department of Interior	\$4,000,000	\$41,594,000	(\$37,594,000)	90.4%
15 Department of Justice	\$0	\$211,000	(\$211,000)	100.0%
18 U. S. Postal Service	\$6,000,000	\$0	\$6,000,000	NA
24 Office of Personnel	\$0	\$8,000,000	(\$8,000,000)	100.0%
33R Smithsonian Institution	\$0	\$100,000	(\$100,000)	100.0%
47 General Services Administration	\$0	\$4,000,000	(\$4,000,000)	100.0%
49 National Science Foundation	\$0	\$26,000	(\$26,000)	100.0%
68 Environmental Protection	\$0	\$312,000	(\$312,000)	100.0%
69 Department of Transportation	(\$1,000,000)	\$3,000	(\$1,003,000)	-99.7%
70 Department of Homeland	\$0	\$1,000,000	(\$1,000,000)	100.0%
72 Agency for International	\$5,000,000	\$3,026,000	\$1,974,000	39.5%
73 Small Business Administration	\$0	\$261,000	(\$261,000)	100.0%
80 National Aeronautics and Space	\$0	\$197,000	(\$197,000)	100.0%
91 Department of Education	\$0	(\$2,000,000)	\$2,000,000	-100.0%
95 Independent 95	\$1,000,000	\$7,668,821	(\$6,668,821)	87.0%
97 Office of the Secretary of	\$3,000,000	\$1,300,000	\$1,700,000	56.7%
<b>Totals:</b>	<b><u>\$22,000,000</u></b>	<b><u>\$67,777,821</u></b>	<b><u>(\$45,777,821)</u></b>	<b><u>67.5%</u></b>

## 24 - Intra-governmental buy/sell costs/revenues

Trading Partner	Agency	Partner	Difference	
00 Partner Undefined	\$62,000,000	\$0	\$62,000,000	NA
13 Department of Commerce	\$15,000,000	\$18,679,000	(\$3,679,000)	19.7%
14 Department of Interior	\$200,000,000	\$117,270,000	\$82,730,000	41.4%
15 Department of Justice	\$23,000,000	\$19,355,000	\$3,645,000	15.8%
16 Department of Labor	\$57,000,000	\$1,758,000	\$55,242,000	96.9%
18 U. S. Postal Service	\$15,000,000	\$9,000,000	\$6,000,000	40.0%
19 Department of State	\$41,000,000	\$18,166,032	\$22,833,968	55.7%
20 Department of the Treasury	\$32,000,000	\$391,000,000	(\$359,000,000)	91.8%
24 Office of Personnel	\$19,000,000	\$15,000,000	\$4,000,000	21.1%
27 Federal Communications	\$0	\$251,000	(\$251,000)	100.0%
28 Social Security Administration	\$9,000,000	\$8,000,000	\$1,000,000	11.1%
31 U.S. Nuclear Regulatory	\$0	\$107,000	(\$107,000)	100.0%
33R Smithsonian Institution	\$0	\$800,000	(\$800,000)	100.0%
36 Department of Veterans Affairs	\$4,000,000	\$0	\$4,000,000	NA
47 General Services Administration	\$409,000,000	\$506,000,000	(\$97,000,000)	19.2%
49 National Science Foundation	\$0	\$449,000	(\$449,000)	100.0%
50 Securities and Exchange	\$0	\$65,000	(\$65,000)	100.0%
51 Federal Deposit Insurance	\$1,000,000	\$914,936	\$85,064	8.5%
68 Environmental Protection	\$7,000,000	\$6,299,000	\$701,000	10.0%

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 12, Continued

69	Department of Transportation	\$21,000,000	\$123,696,000	(\$102,696,000)	83.0%
70	Department of Homeland	\$154,000,000	\$64,000,000	\$90,000,000	58.4%
72	Agency for International	\$13,000,000	\$47,766,000	(\$34,766,000)	72.8%
73	Small Business Administration	\$1,000,000	\$1,535,000	(\$535,000)	34.9%
75	Department of Health and	\$66,000,000	\$20,000,000	\$46,000,000	69.7%
78R	Farm Credit System Insurance	\$0	\$20,000	(\$20,000)	100.0%
80	National Aeronautics and Space	\$6,000,000	\$8,053,000	(\$2,053,000)	25.5%
86	Department of Housing and	\$2,000,000	\$0	\$2,000,000	NA
89	Department of Energy	\$25,000,000	\$13,000,000	\$12,000,000	48.0%
91	Department of Education	\$3,000,000	\$0	\$3,000,000	NA
95	Independent 95	\$29,000,000	\$25,811,125	\$3,188,875	11.0%
97	Office of the Secretary of	\$63,000,000	\$127,400,000	(\$64,400,000)	50.5%
<b>Totals:</b>		<b>\$1,277,000,000</b>	<b>\$1,544,395,093</b>	<b>(\$267,395,093)</b>	<b>17.3%</b>

## 26 - Benefit program Costs/Revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
14	Department of Interior	\$0	\$25,000	(\$25,000)	100.0%
16	Department of Labor	\$68,000,000	\$106,301,000	(\$38,301,000)	36.0%
19	Department of State	\$0	\$25,931,000	(\$25,931,000)	100.0%
24	Office of Personnel	\$1,081,000,000	\$1,138,000,000	(\$57,000,000)	5.0%
95	Independent 95	\$0	\$839,297	(\$839,297)	100.0%
<b>Totals:</b>		<b>\$1,149,000,000</b>	<b>\$1,271,096,297</b>	<b>(\$122,096,297)</b>	<b>9.6%</b>

## 27 - Federal Transfers Receivable/Federal Transfers Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
00	Partner Undefined	\$21,000,000	\$0	\$21,000,000	NA
69	Department of Transportation	\$7,000,000	\$0	\$7,000,000	NA
72	Agency for International	\$0	\$819,928,000	(\$819,928,000)	100.0%
<b>Totals:</b>		<b>\$28,000,000</b>	<b>\$819,928,000</b>	<b>(\$791,928,000)</b>	<b>96.6%</b>

## 28 - Unexpended Appropriations-Transferred-In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
00	Partner Undefined	\$384,000,000	\$0	\$384,000,000	NA
13	Department of Commerce	\$2,000,000	\$0	\$2,000,000	NA
14	Department of Interior	\$6,000,000	\$5,653,000	\$347,000	5.8%
16	Department of Labor	\$117,000,000	\$116,762,000	\$238,000	0.2%
19	Department of State	\$6,000,000	\$6,000,000	\$0	0.0%
72	Agency for International	\$13,000,000	\$24,946,000	(\$11,946,000)	47.9%
95	Independent 95	\$14,000,000	\$2,887,515	\$11,112,485	79.4%
97	Office of the Secretary of	\$40,000,000	\$40,000,000	\$0	0.0%
99	Treasury General Fund	\$695,000,000	\$0	\$695,000,000	NA
<b>Totals:</b>		<b>\$1,277,000,000</b>	<b>\$196,248,515</b>	<b>\$1,080,751,485</b>	<b>84.6%</b>

## 29 - Uncategorized - SGLs that are NOT assigned to any other category

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
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## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 12, Continued

00	Partner Undefined	\$165,000,000	\$0	\$165,000,000	NA
13	Department of Commerce	\$1,000,000	\$1,036,000	(\$36,000)	3.5%
14	Department of Interior	\$96,000,000	\$51,033,000	\$44,967,000	46.8%
15	Department of Justice	\$32,000,000	\$110,386,000	(\$78,386,000)	71.0%
19	Department of State	(\$4,000,000)	\$0	(\$4,000,000)	NA
20	Department of the Treasury	\$8,000,000	(\$614,000,000)	\$622,000,000	-98.7%
24	Office of Personnel	(\$2,000,000)	\$0	(\$2,000,000)	NA
36	Department of Veterans Affairs	(\$1,000,000)	\$0	(\$1,000,000)	NA
47	General Services Administration	(\$8,000,000)	\$1,000,000	(\$9,000,000)	-87.5%
68	Environmental Protection	\$0	\$1,541,000	(\$1,541,000)	100.0%
69	Department of Transportation	(\$188,000,000)	(\$10,000)	(\$187,990,000)	-100.0%
70	Department of Homeland	\$0	\$95,000,000	(\$95,000,000)	100.0%
75	Department of Health and	(\$1,000,000)	\$0	(\$1,000,000)	NA
80	National Aeronautics and Space	(\$1,000,000)	\$29,000	(\$1,029,000)	-97.1%
91	Department of Education	\$0	\$4,000,000	(\$4,000,000)	100.0%
95	Independent 95	(\$10,000,000)	\$317,927	(\$10,317,927)	-96.8%
97	Office of the Secretary of	(\$182,000,000)	\$0	(\$182,000,000)	NA
99	Treasury General Fund	\$15,568,000,000	\$0	\$15,568,000,000	NA
	<b>Totals:</b>	<b>\$15,473,000,000</b>	<b>(\$349,667,073)</b>	<b>\$15,822,667,073</b>	<b>97.7%</b>
	<b>Grand</b>	<b>\$124,776,000,000</b>	<b>\$94,477,331,922</b>	<b>\$30,298,668,078</b>	<b>24.3%</b>

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded